



Monthly Calendar Reminder for County Assessors Nebraska Department of Revenue, Property Assessment Division

Dates/Duties December 2015:

- Dec 1** County assessors must file the Certificate of Taxes Levied Report (CTL) with the Property Tax Administrator. [§ 77-1613.01](#)
- Dec 1** City or community redevelopment authority (CRA) files a report with the Property Tax Administrator for approved tax increment financing (TIF) projects. [§ 18-2117.01](#)
- Dec 1**
(LB 356) Last day for the Property Tax Administrator to forward a copy of the rent-restricted housing projects valuation committee annual report to each county assessor to use in determining the value of rent-restricted housing projects. [§ 77-1333](#)
- Dec 1** Deadline for county assessors to ensure the sales data contained in the state sales file is accurate and all sales received by the county for the current study period are transferred into the state sales file. [Directive 12-05](#)
- Dec 15** County assessors must forward the completed “original” [Real Estate Transfer Statement, Form 521](#), for all deeds recorded in October, on or before the fifteenth of the second month following the month the deed was recorded. [Directive 12-7](#)
- On or before December 15, send ALL original Forms 521 that were filed in October to:**
- Nebraska Department of Revenue
PO Box 94818
Lincoln NE 68509-4818**
- Or, create a PDF of all Forms 521 and upload to the Nebraska Department of Revenue, Property Assessment Division’s (Division) state sales file at padsalesfile.nebraska.gov.**
- Dec 31** Permissive exemption application deadline. For newly acquired property or in years divisible by four, taxpayers must file [Exemption Application, Form 451](#). For interim years, taxpayers file [Statement of Reaffirmation of Tax Exemption, Form 451A](#). [§ 77-202.01](#) and [§ 77-202.03](#).

For example:

File [Exemption Application, Form 451](#) by **Dec. 31, 2015** to apply for assessment year 2016 (for years divisible by four).

File [Statement of Reaffirmation of Tax Exemption, Form 451A](#) by **Dec. 31, 2016** to reaffirm for assessment year 2017.

- Dec 31** [Exemption Application for Qualified Beginning Farmer or Livestock Producer, Form 1027](#), must be filed with the county assessor on or before December 31 in the year preceding the year for which the exemption is sought. The exemption is for personal property tax on agricultural and horticultural machinery and equipment. [§ 77-202.01](#), [§ 77-5208](#), and [§ 77-5209.02](#)
- Dec 31** Deadline for the owner of two or more vacant or unimproved lots that are being held for sale or resale to elect to have the lots treated as one parcel for property tax purposes by filing [Vacant or Unimproved Lot Application, Form 191](#), with the county assessor. [§ 77-132](#)
- Dec 31** Any owner may petition the Tax Equalization and Review Commission to determine the taxable status of real property if the owner did not receive proper notice which prevented the timely filing of a protest or appeal for exempt property. [§ 77-202.04](#)
- Dec 31** Last day for the Tax Commissioner to review any information of homestead exemption claimants for the third preceding year and take any action. [§ 77-3517](#)
- Dec 31** Real property and personal property taxes due - lien date. [§ 77-203](#)

2015 taxes are payable in 2016 in two equal installments with delinquent dates as follows:

- April 1 & Aug 1 Real and personal property taxes delinquent (1st half/ 2nd half) in counties with a population greater than 100,000. [§ 77-204](#)
(Douglas, Lancaster, and Sarpy Counties)
- May 1 & Sept 1 Real and personal property taxes delinquent (1st half/ 2nd half) in counties with a population less than 100,000. [§ 77-204](#)
(All counties excluding Douglas, Lancaster, and Sarpy Counties).

Educational Opportunities December 2015:

Dec 9-11 [Nebraska County Officials Conference \(NACO\)](#)
Younes Conference Center, 416 W Talmadge Rd.
Kearney, NE

The Division is offering 12 educational sessions prepared and presented by Division staff for continuing education hours*, as follows:

- 1. Agricultural Land Market Areas (1.5 – 3 hours)**
- 2. Beginning Assessment – New Staff Training (4 hours)**
- 3. Certification of Tax Lists and Certificate of Taxes Levied Report (CTL) (1 hour)**
- 4. Exemptions: Government-Owned & Permissive (2 hours)**
- 5. Homestead Exemptions (1 hour)**
- 6. Personal Property (2 hours)**
- 7. Physical Inspection, Review, & Developing Depreciation (5 hours)**
Note: This class contains two distinct parts. Physical Inspection and Developing Depreciation, which may be separated into two classes.
- 8. Sales File Practice Manual (3 hours)**
- 9. Sales Verification (1 hour)**
- 10. Residential and Commercial Valuation Groupings (1.5 – 3 hours)**
- 11. Tax Increment Financing (TIF) (1 hour)**
- 12. Residential Data Listing Class Suggest Class Size: 5-20 (2-4 hours)**

*Class time and educational credit hours provided may vary depending on the amount of attendee participation in the class. The total number of hours that will be given for continuing education hours will be determined after the class has been completed.

Information regarding these specific courses is located on the Division's website, revenue.nebraska.gov/PAD. Click on the Education tab and select [Educational Opportunities](#).

These educational opportunities are available upon request. If you are interested in any of these sessions, please contact your field liaison or Policy/Legal Section of the Division. If you are interested in the Division developing specific educational opportunities, please contact Grace Willnerd (grace.willnerd@nebraska.gov), the Division's education coordinator, with your suggestions.

For additional information, see: [Education Calendar and Course Descriptions](#) and [Property Assessment Division Main Calendar](#).